

pH=6.5       $\Rightarrow$       10-60%      of the active ingredient [preferably 30-35%]

pH=7       $\Rightarrow$       10-60%      of the active ingredient.[preferably 30-35%]

4. Formulation according to claim [1] 21 wherein such active ingredient is mesalazine.

5. Formulation according to claim [1] 21 wherein such active ingredient is chosen from the group including steroids, antibiotics and anti-inflammatories.

6. Formulation according to claim [1] 21 in the form of micro-tablets, tablets, granules or microgranules or pellets of three types, each on presenting a coating including a polymer soluble starting from a pH value ranging from 6 to 7, such pH value being different for each of such three types.

10. Formulation according to claim [1] 21 in the form of a multilayer tablet.

13. Formulation according to claim [1] 21 in the form of tablets or multilayer tablets including, also in the tablet core and 5 to 35% of the polymer or mixture of polymers utilized in their coating, from 0 to 10% of a fatty acid at 12-20 carbon atoms and from 0 to 10% of a pharmaceutically acceptable plasticizer.

15. Formulations according to claim [1] 21 wherein such polymer soluble starting from pH 6 is chosen from[Eudragit L] poly(methacrylic-co-methyl methacrylate), 1:1, 135,000MW or cellulose acetatephthalate or Hydroxypropylmethylcellulosephthalate or Hydroxypropylmethylcelluloseacetatesuccinate type L.

18. Formulation according to claim [1] 21 wherein such mixture of polymers soluble starting from pH 6.5 is [Eudragit L] poly(methacrylic acid-co-methyl methacrylate), 1:1, 135,000 MW or Hydroxypropylmethylcellulosephthalate or Hydroxypropylmethylcelluloseacetatesuccinate type L in a mixture 1:1 with [Eudrgit S] poly(methacrylic acid-co- methylmethacralate), 1:2, 135,000 MW.

Add new claims 21 and 22 as follows:

19. Formulation according to claim [1] 21 wherein such polymer soluble starting from pH 7 is [Eudragit S or Eudragit FS 30D] poly(methacrylic acid-co-methacrylate), 1:2, 135,000 MW or poly(methylacrylate-co-methyl methacrylate-co-trimethacrylic acid), 7:3:1, 400,000 MW or Hydroxypropylmethylcellulosephthalate type M.

21. An oral solid formulation comprising an active ingredient in an amount sufficient to treat inflammatory bowel disease, portions of the active ingredient being combined with different polymers or mixtures of polymers, each polymer or mixture of polymers being soluble starting from a pH value different from each other polymer or mixture of polymers, for a multiphasic release of the portion of the active ingredient in combination therewith as each polymer or mixture of polymers is dissolved, each phase of release occurring at a different pH value corresponding to the pH values of the different polymers or mixture of polymers, ranging from a pH of 6 to 7.

22. Formulation according to claim 2 wherein release of the active ingredient in every phase occurs in the pH dependent ratios:

pH=6           ⇒     30-35%       of the active ingredient

pH=6.5       ⇒     30-35%       of the active ingredient

pH=7           ⇒     30-35%       of the active ingredient.

Based on the above amendments reconsideration and removal of the grounds of the rejection are respectfully request. However should the examiner believe that direct contact with the applicant's attorney would advance the prosecution of the application, the examiner is invited to telephone the undersigned at the number given below.